

H. R. No. 190.

APRIL 18, 1816.

Read twice and committed to the committee of the whole House on the report of the committee of Ways and Means upon the subject of revenue.

A Bill

To allow drawback of duties on spirits distilled and sugar refined within the United States.

1 *Be it enacted by the Senate and House of Representatives of*
2 *the United States of America, in Congress assembled, That*
3 a drawback of six cents for every gallon of spirits not below
4 first proof, distilled within the United States, or the territories
5 thereof, shall be allowed on all such spirits as shall be exported
6 to any foreign port or place, other than the dominions of any
7 foreign state immediately adjoining to the United States, add-
8 ing to the allowance upon every gallon of such spirits so dis-
9 tilled from molasses four cents, which allowances shall be
10 made without deduction: *Provided, That the quantity so ex-*
11 ported shall amount to one hundred and fifty gallons at the
12 least, to entitle an exporter thereof to drawback, and that no
13 drawback shall be allowed whenever any of the said spirits

14 shall be exported otherwise than in vessels not less than
15 thirty tons burden.

1 SEC. 2. *And be it further enacted,* That in order to entitle
2 the exporter or exporters to the benefit of drawback allowed
3 by this act, on such spirits so distilled, the vessels or casks
4 containing the same shall be branded or otherwise marked, in
5 durable characters, with progressive numbers, with the name
6 of the owner, the quantity thereof, to be ascertained by actual
7 gauging, and the proof thereof. And the exporter of such
8 spirits shall, moreover, previous to putting or lading the same
9 on board of any ship or vessel for exportation, give six hours
10 notice at least, to the collector of the customs for the district
11 from which the same are about to be exported, of his or her in-
12 tention to export the same; and shall make entry in writing of
13 the particulars thereof, and of the casks or vessels containing
14 the same and of their respective marks, numbers, and contents,
15 and of the place or places where deposited, and of the port or
16 place to which, and ship or vessel in which they, or either of
17 them, shall be so intended to be exported; and the form of the
18 said entry shall be as follows: Entry of domestic spirits, intend-
19 ed to be exported by (*here insert the name or names,*) on board
20 of the (*insert the denomination and name of the vessel,*)
21 whereof (*insert the name of the master*) is master, for (*insert*
22 *the port or place to which destined,*) for the benefit of drawback.

Marks.	Numbers.	Casks and contents.	Guage.

23 And the said collector shall, in writing, direct the surveyor
 24 or other inspecting officer to inspect, or cause to be inspected,
 25 the spirits so notified for exportatton, and if they shall be
 26 found to correspond fully with the notice concerning the same,
 27 and shall be so certified by the said surveyor or other inspect-
 28 ing officer, the said collector, together with the naval officer,
 29 if any there be, shall grant a permit for lading the same on
 30 board of the ship or vessel named in such notice and entry
 31 as aforesaid ; which lading shall be performed under the su-
 32 perintendence of the officer by whom the same shall have
 33 been so inspected ; and the said exporter or exporters shall
 34 likewise make oath, that the said spirits, so notified for exporta-
 35 tion, and laden on board such ship or vessel, previous to the
 36 clearance thereof, or within ten days after such clearance,
 37 are truly intended to be exported to the place whereof notice
 38 shall have been given, and are not intended to be relanded
 39 within the United States or the Territories thereof.

1 SEC. 5. *And be it further enacted,* That for all distilled spi-
 2 rits which shall be exported to any foreign port or place, and

3 which shall be entitled to the benefit of drawback, in virtue
4 of this act, the exporter or exporters shall be entitled to re-
5 ceive from the collector of the customs for such district, a de-
6 benture or debentures assignable by delivery and endorse-
7 ment for the amount of the drawback to which such spirits
8 are entitled, which shall be received in payment of direct
9 taxes and internal duties in the collection district in which
10 the same shall be granted. *Provided always,* That the col-
11 lector aforesaid may refuse to grant such debenture or de-
12 bentures, in case it shall appear to him that any error has
13 arisen, or any fraud has been committed ; and in case of such
14 refusal, if the debenture or debentures claimed shall exceed
15 one hundred dollars, it shall be the duty of the said collector
16 to represent the case to the comptroller of the treasury, who
17 shall determine whether such debenture or debentures shall
18 be granted or not. *And provided further,* That in no case of
19 an exportation of spirits, entitled to drawback, in virtue of this
20 act, shall a debenture or debentures issue, unless the exporter
21 or exporters shall, before the clearance of the ship or vessel
22 in which the spirits were laden for exportation, or within ten
23 days after such clearance, make oath or affirmation that the
24 said spirits notified for exportation as aforesaid, and laden
25 on board such ship or vessel, are truly intended to be ex-
26 ported to the place whereof notice shall have been given, and
27 are not intended to be relanded within the United States ; and

28 shall moreover give bond, with one or more sureties, to the sa-
 29 tisfaction of the collector, in a sum equal to double the amount
 30 of the sum for which such exporter may be entitled to claim
 31 a debenture, conditioned that the said spirits or any part
 32 thereof shall not be relanded in any port or place within the
 33 limits of the United States, and that the exporter or exporters
 34 shall produce, within the time limited, the proofs and certifi-
 35 cates required of the said spirits having been delivered with-
 36 out the limits aforesaid.

1 **SEC. 4.** *And be it further enacted,* That the said bond shall
 2 be drawn, as near as may be, in the same form and may be
 3 discharged in the same manner, as are, or may be prescribed
 4 by law in relation to cases where drawback is allowed on the ex-
 5 portation of merchandise imported into the United States, and the
 6 like penalties shall be incurred and proceedings had, whether in
 7 regard to officers of the United States or other persons, and
 8 the same fees be allowed in cases relative to drawback on
 9 domestic distilled spirits, as in cases relative to drawback on
 10 foreign spirits ; and the form of the said bond and of the other
 11 documents, oaths, and affirmations, not herein inserted, shall
 12 be prescribed by the treasury department.

1 **SEC. 5.** *And be it further enacted,* That in all cases in which
 2 drawback shall be claimed for spirits made out of molasses,
 3 an oath or affirmation shall be made by two reputable persons,
 4 one of whom shall not be the exporter, that according to their
 2

5 belief, the said spirits were distilled from molasses of foreign
6 production, which oath or affirmation, in case the collector of
7 the customs shall not be satisfied therewith, shall be supported
8 by the certificate of a reputable distiller to the same effect.

1 SEC. 6. *And be it further enacted,* That in addition to the
2 duty at present authorized to be drawn back on sugar refined
3 within the United States and exported therefrom, there may
4 hereafter be drawn back on such refined sugar when made out
5 of sugar imported into the United States the further sum of
6 cents per pound without deduction, which shall be
7 allowed under the same provisions with the duty now per-
8 mitted to be drawn back, and, furthermore, on the express
9 condition that the person exporting the same shall swear or
10 affirm that the same, according to his belief was made out of
11 sugar imported from a foreign port or place, which oath or
12 affirmation, in case the collector of the customs shall not be
13 satisfied therewith, shall be supported by the certificate of a
14 reputable refiner of sugar to the same effect.

1 SEC. 7. *And be it further enacted,* That if any principal or
2 assistant collector of the internal revenue, or collector of the
3 customs, or other officer, shall neglect to perform the duties
4 enjoined upon him by this act, he shall, on conviction thereof,
5 forfeit and pay a sum not less than one hundred dollars, nor
6 more than five hundred dollars.